

**Town Board Meeting- Town of Bergen  
November 8th, 2022  
Town Library 13 S. Lake Ave, Bergen New York  
Agenda**

**I. Audit of the Bills 6:45 pm, Call to Order 7:00 pm**

**Prayer** Almighty God, as we meet today to conduct matters of Town business, grant us the wisdom to remember as we work that we are servants of our constituency. Assist us to be sure our decisions should be in the best interests of the Town and its citizens, entirely unblemished by any thoughts of personal benefit. Amen.

**Pledge to the flag**

**II. Privilege of the Floor:**

**III. Approval of meeting Minutes for:** Regular Meeting 10/25/2022

**IV. Communications included with this agenda:**

1. Supervisor Report for October 2022
2. Summary spreadsheets for October 2022
3. Town Clerk Report for October 2022
4. ZEO/CEO Report for September 2022-if available
5. Correspondence from Charter Communication dated 10/28/2022
6. Letter of Engagement for WIBA #1 independent audit- Mengal, Metzger, Barr and Co.LLP

**V. Board Members' items for addition to the agenda**

**VI. Reports:**

Supervisor

Clerk

Board Members

Highway

Committees

-Building, Grounds, and Facilities (cemeteries)

-Parks

-Local History & Museum

-Policy and Personnel:

**VII. Old Business:**

- Town of Bergen Water Improvement Benefit Area #1 project-

**VIII.. New Business:**

- Resolution to accept proposal for WIBA #1 independent audit-Mengal, Metzger Bar and Co. LLP
- Resolution for WIBA #1 -Rural Development project budget/cost certification – Budget Modification

**IX- Reports & Bills**

-Action to file Town Clerks Report- October 2022

-Action to file Supervisor's Report – October 2022

-Approval to pay bills – Including Contract A Morsch Pipeline, Inc. and Contract B Pay – Fineline Pipeline, Inc.

**X. Meeting and other Upcoming Dates:**

-Town Board meeting 10/25/2022 7 pm in Town Hall

**XI Adjournment:**

DRAFT

OCTOBER 25, 2022

BERGEN TOWN BOARD

REGULAR 2nd MEETING

The Bergen Town Board convened in a regular session at 7:00 p.m. in the Town Hall with Supervisor Haywood presiding.

**PRESENT:**

Supervisor Ernest Haywood  
Councilwoman Belinda Grant  
Councilman Mark Anderson  
Councilwoman Teresa Robinson

**ALSO PRESENT:**

Mike Johnson, Highway Superintendent  
Michele M. Smith, Town Clerk

**ABSENT:**

Councilman James Starowitz

**OTHER ATTENDEES:**

Pam Johnson

**PRAYER**

**PLEDGE OF ALLEGIANCE TO THE FLAG**

**PUBLIC HEARINGS:**

*Councilwoman Grant made a motion to open the Public Hearing for Local Law #1-2022 to "Override the Tax Levy Limit Established in General Municipal Law Section 3-C for the Fiscal Year 2023 at 7:00 pm; seconded by Councilman Anderson and it carried by a vote 4-0. No Public Comments were made*

*Councilwoman Grant made a motion to open the Public Hearing on the 2023 Fire Contract of \$208,363.48 at 7:16 pm; seconded by Councilman Anderson and it carried by vote 4-0. No Public Comments were made*

*Councilman Anderson made a motion to open the Public Hearing on the 2023 Town Budget at 7:30 pm; seconded by Councilwoman Grant and it carried by a vote 4-0. No Public Comments were made*

*Councilman Anderson made a motion to close the Public Hearings on Local Law #1-2022, 2023 Fire Contract and 2023 Town Budget at 7:45 pm; seconded by Councilwoman Robinson and it carried by a vote 4-0.*

**MINUTES:** *Councilman Anderson made a motion to approve the minutes of October 11, 2022 minutes; seconded by Councilwoman Grant and carried by a vote 3-0. Councilwoman Robinson abstained*

**COMMUNICATIONS:**

Mercy EMS report for September 2022

Copy of Public Hearing Notices

Travel Request for Bookkeeper to attend AOT Budget and Accounting training

Charter Communications

Resolution to approval of an acquisition of an Easement by Monroe County Water Authority

Resolution to establish out of District User Fee for WIBA#1 – Town of Sweden Reed Road Residents

Preliminary 2023 Town of Bergen Budget

Bergen Fire Department proposed 2023 Budget

Proposed Local Law #1-2022 – Override of the Tax Cap

**REPORTS:**

**SUPERVISOR:** Reed Road water issues and MCWA, closing on bond on WIBA#1

**TOWN CLERK:** nothing to report

**HIGHWAY:** working on end of year mowing

**COMMITTEES:**

**BUILDINGS/CEMETERIES:** invoice received from Genesee Valley Cemetery Service for East Bergen Cemetery headstone repair; painting done at Historian Office

**PARKS:** nothing to report

**LOCAL HISTORY AND MUSEUM:** nothing to report

**POLICY AND PERSONNEL:** nothing to report

**OLD BUSINESS:**

**Water improvement Benefit Area #1:** Discussion of rates to charge Town of Sweden Residents on Reed Road for connection to WIBA#1 – initial application and annual fee; change orders to be approved

**NEW BUSINESS:**

**Resolution for Acquisition of Easement by MCWA** *Councilwoman Robinson offered Resolution #31-2022 for approval of acquisition of an easement for MCWA; seconded by Councilman Anderson and it carried by a vote 4-0.*

**RESOLUTION #31-2022**

**APPROVAL OF ACQUISITION OF AN EASEMENT BY THE MONROE COUNTY WATER AUTHORITY PURSUANT TO §1096(6-a) OF NEW YORK'S PUBLIC AUTHORITIES LAW**

**WHEREAS,** The Monroe County Water Authority ("Authority") intends to provide public water service to 5875 West Sweden Road, 7508 Swamp Road and 8005 Creamery Road located in the Town of Bergen; and

**WHEREAS,** the property owner has elected to retain and maintain the private well water source(s) on the premises and maintain separation between the plumbing that contains the public water (the "public system") and the plumbing that contains the well water (the "private system"); and

**WHEREAS,** the acquisition of the permanent irrevocable access easement is necessary to allow the Authority to inspect the public and private systems to make sure they are not interconnected as required by the New York State Sanitary Code; and

**WHEREAS,** the permanent irrevocable access easements are located at 5875 West Sweden Road (Tax Acct. No. 9.-1-29.2), which is owned by Paul J. Mroz and Betty Lou Mroz, 7508 Swamp Road (Tax Acct. No. 12.-1-84), which is owned by Thomas A. Cecere, and 8005 Creamery Road (Tax Acct. No. 8-1-4.12), which is owned by Michael Starowitz and Joann Starowitz; and

**WHEREAS,** §1096(6-a) of New York's Public Authorities Law requires the Authority to obtain the prior approval of the Town Board for the above-referenced acquisition; now therefore be it

**RESOLVED,** that the Town hereby approves of the Authority's acquisition of the permanent irrevocable access easements located at 5875 West Sweden Road, 7508 Swamp Road and 8005 Creamery Road in accordance with §1096(6-a) of the New York Public Authorities Law and be it further

**RESOLVED** that a copy of this resolution be provided to the Authority.

VOTE BY ROLL CALL AND RECORD:

Councilman Anderson - Aye  
Councilwoman Grant - Aye  
Councilman Robinson - Aye  
Councilwoman Starowitz – Absent  
Supervisor Haywood - Aye

Resolution to Establish Out-of-District user fee for WIBA#1 Councilwoman Robinson offered Resolution #32-2022 to Establish Out-of-District User fee for WIBA#1 for Town of Sweden Reed Road Residents; seconded by Councilwoman Grant and it carried by a vote 4-0.

**RESOLUTION #32**

**ESTABLISH OUT-OF-DISTRICT USER FEE FOR WIBA NO. 1 WATER DISTRICT**

WHEREAS, The Town of Bergen has created Water Improvement Benefit Area No. 1 to provide public water to properties within the district; and

WHEREAS, There is an opportunity for the Town of Bergen to provide public water to properties on Reed Road in the Town of Sweden that are not within the WIBA No. 1 Water District; and

WHEREAS, The Town of Bergen desires to provide water service to the Town of Sweden Reed Road properties for an annual fee equal to the EDU charge paid by Town of Bergen WIBA No. 1 Water District properties.

NOW, THEREFORE, BE IT RESOLVED:

Sec. 1. That the Bergen Town Board hereby approves the provision of public water to Town of Sweden Reed Road properties through the WIBA No. 1 Water District in exchange for an annual fee equal to the EDU charge paid by Town of Bergen WIBA No. 1 properties.

Sec. 2. That the 2023 out-of-district user fee for Town of Sweden Reed Road properties that access public water through the WIBA No. 1 Water District is \$642.58.

Sec. 3. That the out-of-district fee will be billed in January 2023 to all Town of Sweden Reed Road properties that have accessed the Town of Bergen WIBA No. 1 Water District on or before December 31, 2022.

Sec 4. That this resolution shall take effect immediately.

VOTE BY ROLL CALL AND RECORD:

Councilman Anderson - Aye  
Councilwoman Grant - Aye  
Councilwoman Robinson - Aye  
Councilman Starowitz - Absent  
Supervisor Haywood - Aye

Change Order for WIBA#1 #2 for Contract A – Morsch Pipeline \$62,821.00 and Contract B – Fineline Pipeline for \$57,010.00. Councilwoman Grant made a motion to approve Change Order #2 for WIBA#1 for Contract A – Morsch Pipeline \$62,821.00 and Contract B – Fineline Pipeline for \$57,010.00; seconded by Councilman Anderson and it carried by a vote 4-0.

2023 Health Insurance renewal Councilwoman Grant made a motion to accept the 2023 Excellus insurance plan and rates; seconded by Councilwoman Robinson and it carried by a vote 4-0.

Bookkeeper Travel Request Councilwoman Grant made a motion to approve travel request from Bookkeeper Barb Zinter to attend AOT Budget and Accounting Training not to exceed \$450.00; seconded by Councilman Anderson and it carried by a vote 4-0.

Meeting location Change Councilwoman Grant made a motion to change the location of the November 8, 2022 Town Board meeting to the Library Community Room due to the election; seconded by Councilman Anderson and it carried by a vote 4-0.

Adoption of Local Law #1-2022 Councilwoman Grant made a motion to adopt Local Law #1-2022 to Override the Tax Cap Limit; seconded by Councilwoman Robinson and it carried by a vote 3-1. Councilman Anderson voted no.

**LOCAL LAW # 1-2022**  
**A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT ESTABLISHED**  
**IN GENERAL MUNICIPAL LAW SECTION 3-C FOR THE FISCAL YEAR 2023**

**Section 1. Legislative Intent.**

It is the intent of this Local Law to override the limit on the amount of real property taxes that may be levied by the Town of Bergen, County of Genesee pursuant to General Municipal Law Section 3-c and to allow the Town of Bergen, County of Genesee to adopt a town budget for the fiscal year 2023 that requires a real property tax levy in excess of the "tax levy limit" as defined by General Municipal Law Section 3-c.

**Section 2. Authority.**

This Local Law is adopted pursuant to subdivision 5 of General Municipal Law Section 3-c, which expressly authorizes the Town Board to override the tax levy limit by the adoption of a local law approved by vote of sixty percent (60%) of the Town Board.

**Section 3. Tax Levy Limit Override.**

The Town Board of the Town of Bergen, County of Genesee is hereby authorized to adopt a budget for the fiscal year 2023 that requires a real property tax levy in excess of the limit specified in General Municipal Law Section 3-c.

**Section 4. Severability.**

If any clause, sentence, paragraph, subdivision or part of the Local Law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined to its operation to the clause, sentence, paragraph or part of this Local Law or in its application to the person, individual, firm or corporation, or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

**Section 5. Effective Date.**

This Local Law shall take effect immediately upon filing with the Secretary of State.

**VOTE BY ROLL CALL AND RECORD:**

Councilman Anderson - Nay  
Councilwoman Grant - Aye  
Councilwoman Robinson - Aye  
Councilman Starowitz - Absent  
Supervisor Haywood - Aye

Approve 2023 Fire Protection Contract Councilwoman Grant made a motion to approve the 2023 Fire Contract of \$208,363.48; seconded by Councilwoman Robinson and it carried by a vote 4-0.

Adopt 2023 Town Budget Councilman Robinson made a motion to adopt the preliminary budget as the Final 2023 Budget; seconded by Councilwoman Grant and it carried by a vote of 3-1. Councilman Anderson voted no.

REGULAR MEETING Tuesday, November 8, 2022 at 7:00 pm at the Library Community Room with audit of the bills at 6:45pm

ADJOURNMENT was at 7:47 pm on a motion by Councilwoman Grant; seconded by Councilwoman Robinson and it carried by a vote 4-0.

Respectfully submitted,

*Michele M. Smith*

Michele M. Smith,  
Town Clerk

**TOWN OF BERGEN  
OCTOBER 2022  
EXECUTIVE SUMMARY**

**BALANCE SHEET**

- Bank accounts were reconciled as of 10/31/22.
- The Town has \$1,408,728.65 in the bank.

**REVENUES AND EXPENSES**

• **REVENUES**

- Total receipts for the month were: \$752,614.37
- Major receipts were:
  - Town Clerk Report (Sept) - \$859.91
  - Justice Fees (Sept) - \$13,583.00
  - Sales Tax (Q3) - \$124,980.05
  - Monroe Cty Waste Tonnage (Q3) - \$15,779.67
  - WIBA #1 RD Grant - \$587,200.54
  - Library Deposits - \$7,326.54
  - Other - \$2,884.66

• **EXPENSES**

Expenditures through October on average should equal 83.33% of the annual budget.

General Fund Townwide (A):

- Year to date expenses are \$586,003.64 compared to the annual revised budget of \$852,650.00 or 68.73% of the budget.

General Fund Outside Village (B):


- Year to date expenses are \$50,545.83 compared to the annual budget of \$501,750.00 or 10.07% of the budget.

Highway Townwide (DA):

- Year to date expenses are \$322,538.05 compared to the annual budget of \$456,413.00 or 70.67% of the budget.

Highway Outside Village (DB):

- Year to date expenses are \$333,600.63 compared to the annual budget of \$369,945.58 or 90.18% of the budget.

  
Ernest H. Wood, Spc. 11/3/2022

**Town of Bergen  
Cash Summary Report  
October 2022**

FUND Account	9/30/2022			10/31/2022	#9970	#5616	#4277	#1040-0001	#1040-0002	#1040-0002	#9988
	BALANCES	Increases	Decreases	BALANCES	Joint Checking	Library Checking	Joint Savings	NYCLASS Savings	NYCLASS WIBA	NYCLASS ARPA	Trust & Agency
A 200.000 General TW Checking	18,624.31	3,148.42	21,206.79	565.94	565.94						
A 201.000 General TW Savings	(43,701.68)	29,989.53	28,860.68	(42,572.83)			(42,572.83)				
A 230.000 NYS Class Savings	43,090.26	107.76		43,198.02				43,198.02			
A 230.001 NYS Class ARPA	191,209.61	468.31		191,677.92						191,677.92	
B 200.000 General OV Checking	172,286.59	23,497.30	4,313.39	191,470.50	191,470.50						
B 201.000 General OV Savings	166,067.46	125,215.05	25,421.73	265,860.78			265,860.78				
B 230.000 NYS Class Savings	266,764.01	667.13		267,431.14				267,431.14			
DA 200.000 Highway TW Checking	194,342.71	2,527.87	9,945.37	186,925.21	186,925.21						
DA 201.000 Highway TW Savings	(17,463.39)	48,335.52	11,591.96	19,280.17			19,280.17				
DA 230.000 NYS Class Savings	139,590.60	349.09		139,939.69				139,939.69			
DB 200.000 Highway OV Checking	4,858.73	62,624.11	19,147.32	48,335.52	48,335.52						
DB 201.000 Highway OV Savings	(25,603.24)		120,076.88	(145,680.12)			(145,680.12)				
DB 230.000 NYS Class Savings	104,568.56	261.51		104,830.07				104,830.07			
HH 200.004 Water District #4 Checking	(468,351.69)	504,943.55	690,653.64	(654,061.78)	(654,061.78)						
HH 201.004 Water District #4 Savings	-	542,145.43	504,943.55	37,201.88			37,201.88				
HH 230.004 Water District #4 NY Class	39,277.16	587,406.96	542,145.43	84,538.69				84,538.69			
HH 231.000 Water District #4 NY Class	-	37,201.88	37,201.88	-							
HH 200.005 Library Capital	-			-							
LL 200.001 Library Checking	162,050.46	7,326.54	3,640.71	165,736.29		165,736.29					
LL 231.000 Library Cash RSV	56,249.61			56,249.61		56,249.61					
SM 200.000 Special District Fire Checking	-			-							
SM 201.000 Special District Fire Savings	0.00			0.00			0.00				
SM 230.000 NYS Class Savings	2,049.65	5.13		2,054.78				2,054.78			
SW 200.002 Water District Checking	-			-							
SW 201.002 Water District Savings	(0.20)			(0.20)			(0.20)				
SW 200.003 Water Peachey Rd Checking	-			-							
SW 201.003 Water Peachey Rd Savings	17,105.34			17,105.34			17,105.34				
SW 230.003 NYS Class Savings	25,141.38	62.87		25,204.25				25,204.25			
SW 200.004 Water WIBA#1 Checking	-			-							
SW 201.004 Water WIBA#1 Savings	10,140.00			10,140.00			10,140.00				
SW 230.004 NYS Class Savings	301,696.53	754.49		302,451.02				302,451.02			
TA 200.000 Trust & Agency	18,860.12	45,818.03	45,014.05	19,664.10							19,664.10
VV 200.005 Peachey Water Checking	-			-							
VV 201.005 Peachey Water Savings	29,875.76			29,875.76			29,875.76				
	1,408,728.65	2,022,856.48	2,064,163.38	1,367,421.75	(226,764.61)	221,985.90	191,210.78	885,108.97	84,538.69	191,677.92	19,664.10
Reconciliation											
Bank Statement Balances				2,026,652.47	428,008.95	224,074.65	191,414.22	885,108.97	84,538.69	191,677.92	21,829.07
Outstanding Transfer				-	600.00	(600.00)	-	-	-	-	-
Deposits In Transit				-	-	-	(203.44)	-	-	-	203.44
Outstanding Checks				(659,230.72)	(655,373.56)	(1,488.75)	-	-	-	-	(2,368.41)
Balance on General Ledger				1,367,421.75	(226,764.61)	221,985.90	191,210.78	885,108.97	84,538.69	191,677.92	19,664.10
Difference				-	-	-	-	0.00	-	-	-

Pursuant to Section 125 of the Town Law, I hereby render the following detailed statement of all moneys received and disbursed by me during the month of:

10/31/2022



Statement of Activity - MTD and YTD by Fund w/ Variance  
 Town of Bergen  
 For 10/31/2022

Run: 11/02/2022 at 5:11 AM

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	Variance Percentage
Revenues	\$	\$	\$		
AA.1001.000.000 Real Property Taxes	0.00	144,562.00	144,562.00	0.00	100.00
AA.1081.000.000 Other Payments in Lieu of Taxes	0.00	6,573.98	6,095.00	478.98	107.86
AA.1090.000.000 Interest & Penalties on Real Property Taxes	0.00	2,054.50	2,000.00	54.50	102.73
AA.1255.000.000 Clerk Fees	218.91	3,145.63	2,500.00	645.63	125.83
AA.2130.000.000 Landfill Host Revenue	15,779.67	59,265.71	55,000.00	4,265.71	107.76
AA.2401.000.000 Interest & Earnings	578.02	2,992.96	300.00	2,692.96	997.65
AA.2410.000.000 Rental of Real Property	375.00	1,125.00	1,220.00	(95.00)	92.21
AA.2530.000.000 Games of Chance	0.00	10.00	10.00	0.00	100.00
AA.2544.000.000 Dog Licenses	406.00	2,303.00	2,500.00	(197.00)	92.12
AA.2610.000.000 Fines and Forfeited Bail	9,818.00	56,719.50	65,000.00	(8,280.50)	87.26
AA.2650.000.000 Sale of Scrap Material	0.00	654.91	0.00	654.91	0.00
AA.2750.000.000 AIM Related Payment	0.00	0.00	10,249.00	(10,249.00)	0.00
AA.2770.001.000 Miscellaneous	0.00	50.90	0.00	50.90	0.00
AA.3001.000.000 State Aid, Revenue Sharing	0.00	11,020.00	0.00	11,020.00	0.00
AA.3005.000.000 State Aid, Mortgage Tax	0.00	22,427.64	25,000.00	(2,572.36)	89.71
AA.4089.000.000 Federal Aid- Other	0.00	95,127.91	0.00	95,127.91	0.00
AA.5031.000.000 Interfund Transfer	0.00	0.00	316,733.00	(316,733.00)	0.00
AA.5999.000.000 Unexpended Balance	0.00	0.00	202,613.00	(202,613.00)	0.00
Total Revenues	27,175.60	408,033.64	833,782.00	(425,748.36)	48.94
Expenses					
AA.1010.100.000 Town Board Personal Services	1,256.00	12,560.00	15,072.00	2,512.00	83.33
AA.1010.400.000 Town Board Contractual	0.00	278.78	1,200.00	921.22	23.23
AA.1110.100.000 Justices Personal Services	2,403.34	24,033.40	28,840.00	4,806.60	83.33
AA.1110.102.000 Justice Pers Svc, Clerk	3,009.01	21,634.95	22,446.00	811.05	96.39
AA.1110.200.000 Justice Equipment	0.00	0.00	600.00	600.00	0.00
AA.1110.400.000 Justices Contractual	547.12	4,239.84	14,150.00	9,910.16	29.96
AA.1220.100.000 Supervisor Personal Services	976.17	9,761.70	11,714.00	1,952.30	83.33
AA.1220.102.000 Deputy Supervisor Personal Services	124.50	1,245.00	1,494.00	249.00	83.33
AA.1220.103.000 Supervisor's Secretary Personal Services	777.37	6,481.01	8,570.00	2,088.99	75.62
AA.1220.400.000 Supervisor Contractual	470.36	1,595.07	8,500.00	6,904.93	18.77
AA.1310.400.000 Bookkeeper, Contr Expend	1,337.50	23,287.50	24,300.00	1,012.50	95.83
AA.1320.400.000 Auditors Contractual	0.00	0.00	18,200.00	18,200.00	0.00
AA.1355.200.000 Assessor Equipment	0.00	0.00	200.00	200.00	0.00
AA.1355.400.000 Assessor Contractual	0.00	23,443.21	29,154.00	5,710.79	80.41
AA.1410.100.000 Town Clerk Personal Services	3,394.54	37,339.94	44,129.00	6,789.06	84.62
AA.1410.102.000 Deputy Town Clerk Personal Services	1,151.47	4,967.61	5,757.00	789.39	86.29
AA.1410.200.000 Town Clerk Equipment	0.00	0.00	500.00	500.00	0.00
AA.1410.400.000 Town Clerk Contractual	30.00	1,869.67	4,000.00	2,130.33	46.74
AA.1420.400.000 Attorney Contractual	0.00	1,500.00	6,000.00	4,500.00	25.00

**Statement of Activity - MTD and YTD by Fund w/ Variance**  
**Town of Bergen**  
**For 10/31/2022**

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	Variance Percentage
AA.1420.401.000 Court Prosecutor	800.00	7,200.00	10,100.00	2,900.00	71.29
AA.1440.400.000 Engineer Contractual	0.00	0.00	4,000.00	4,000.00	0.00
AA.1450.400.000 Elections Contractual	0.00	5,109.00	5,200.00	91.00	98.25
AA.1460.400.000 Records Management Contractual	0.00	1,713.66	2,500.00	786.34	68.55
AA.1480.400.000 Public Info Services OARS Contractual	0.00	0.00	1,200.00	1,200.00	0.00
AA.1620.100.000 Buildings Personal Services	339.75	3,883.35	4,944.00	1,060.65	78.55
AA.1620.400.000 Building Operation Contractual	9,778.60	47,790.64	47,800.00	9.36	99.98
AA.1620.401.000 Building Operation Lease Fire Hall	0.00	19,404.10	19,405.00	0.90	100.00
AA.1660.400.000 Central Storeroom Contractual	0.00	141.46	500.00	358.54	28.29
AA.1670.400.000 Central Printing & Mailing Contractual	350.89	4,260.47	4,100.00	(160.47)	103.91
AA.1680.200.000 Computers Equipment	0.00	0.00	2,000.00	2,000.00	0.00
AA.1680.400.000 Computers Contractual	399.88	3,088.23	4,000.00	911.77	77.21
AA.1910.400.000 Unallocated Insurance	0.00	33,922.11	37,000.00	3,077.89	91.68
AA.1920.400.000 Municipal Association Dues	0.00	900.00	900.00	0.00	100.00
AA.1950.400.000 Taxes and Assessments on Property	0.00	6,006.09	6,500.00	493.91	92.40
AA.1990.400.000 Contingency	0.00	1,620.10	1,760.00	139.90	92.05
AA.3120.100.000 Constables Personnel Services	260.66	2,273.11	4,310.00	2,036.89	52.74
AA.3120.400.000 Constables Contractual	0.00	0.00	400.00	400.00	0.00
AA.3310.400.000 Traffic Control Contractual	0.00	0.00	6,600.00	6,600.00	0.00
AA.3650.400.000 Demo of Unsafe Buildings, Contr Expend	0.00	18,867.83	18,868.00	0.17	100.00
AA.5010.100.000 Supt. of Highways Personal Services	5,191.54	57,106.94	67,490.00	10,383.06	84.62
AA.5010.102.000 Supt. of Highways, Pers Svc, Deputy	117.70	1,294.70	1,530.00	235.30	84.62
AA.5010.103.000 Supt. of Highways, Pers Svc, Clerk	340.00	2,466.00	7,600.00	5,134.00	32.45
AA.5010.400.000 Superintendent of Highways Contractual	0.00	1,043.99	1,050.00	6.01	99.43
AA.5132.400.000 Garage Contractual	877.82	21,316.98	37,000.00	15,683.02	57.61
AA.5182.400.000 Street Lighting Contractual	381.00	3,320.43	4,500.00	1,179.57	73.79
AA.6410.400.000 Publicity - Newsletter Contractual	0.00	0.00	2,186.00	2,186.00	0.00
AA.6420.400.000 Promotion of Industry Contractual	0.00	2,139.55	2,140.00	0.45	99.98
AA.7410.400.000 Library Contractual	(11,879.14)	72,228.99	68,062.00	(4,166.99)	106.12
AA.7510.100.000 Historian Personal Services	0.00	2,127.75	3,018.00	890.25	70.50
AA.7510.200.000 Historian Equipment	0.00	0.00	500.00	500.00	0.00
AA.7510.400.000 Historian Contractual	0.00	931.51	500.00	(431.51)	186.30
AA.7550.400.000 Celebrations Contractual	0.00	1,313.95	1,314.00	0.05	100.00
AA.8810.400.000 Cemetery Contractual	0.00	2,985.67	16,100.00	13,114.33	18.54
AA.9010.800.000 NYS Retirement	0.00	33,826.00	33,826.00	0.00	100.00
AA.9030.800.000 Social Security & Medicare	533.48	14,416.65	17,574.00	3,157.35	82.03
AA.9040.800.000 Worker's Compensation	0.00	6,553.00	8,333.00	1,780.00	78.64
AA.9055.800.000 Disability Insurance	0.00	0.00	150.00	150.00	0.00
AA.9060.800.000 Medical Insurance	2,468.62	24,686.20	27,209.00	2,522.80	90.73
AA.9720.600.000 Debt Principal Highway Garage	0.00	0.00	75,000.00	75,000.00	0.00
AA.9720.601.000 Debt Principal on Court/Town Offices	0.00	0.00	35,000.00	35,000.00	0.00
AA.9720.700.000 Interest on Debt Highway Garage	0.00	6,375.00	12,750.00	6,375.00	50.00

**Statement of Activity - MTD and YTD by Fund w/ Variance**  
**Town of Bergen**  
**For 10/31/2022**

AA.9720.701.000 Interest on Debt Court/Town Offices

Total Expenses

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	Variance Percentage
	0.00	1,452.50	2,905.00	1,452.50	50.00
	25,438.18	586,003.64	852,650.00	266,646.36	68.73
Excess Revenue Over (Under) Expenditures	\$ (1,737.42)\$	177,970.00 \$	18,868.00 \$	692,394.72 \$	943.24

**Statement of Activity - MTD and YTD by Fund w/ Variance**  
**Town of Bergen**  
**For 10/31/2022**

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	Variance Percentage
<b>Revenues</b>					
BB.1120.000.000 County Sales Tax Distribution	\$ 124,980.05	\$ 502,107.65	\$ 475,000.00	\$ 27,107.65	105.71
BB.1170.000.000 Franchise Fees	0.00	19,382.10	24,000.00	(4,617.90)	80.76
BB.1560.000.000 Safety Inspection Fees	0.00	140.00	50.00	90.00	280.00
BB.2110.000.000 Zoning Fees	235.00	4,668.30	2,500.00	2,168.30	186.73
BB.2115.000.000 Planning Board Fees	0.00	870.00	200.00	670.00	435.00
BB.2130.000.000 Refuse & Garbage Charges	0.00	1,879.20	0.00	1,879.20	0.00
BB.2401.000.000 Interest & Earnings	667.13	2,182.56	0.00	2,182.56	0.00
BB.2590.000.000 Permits, Others	0.00	100.00	0.00	100.00	0.00
BB.2770.000.000 Unclassified Revenues	0.00	7,932.50	0.00	7,932.50	0.00
<b>Total Revenues</b>	<b>125,882.18</b>	<b>539,262.31</b>	<b>501,750.00</b>	<b>37,512.31</b>	<b>107.48</b>
<b>Expenses</b>					
BB.1355.400.000 Board of Assessment Review, Contr	0.00	0.00	450.00	450.00	0.00
BB.1420.400.000 Attorney, Contractual	0.00	0.00	2,000.00	2,000.00	0.00
BB.1440.400.000 Engineer Contractual	0.00	3,585.00	2,000.00	(1,585.00)	179.25
BB.1990.400.000 Contingency	0.00	0.00	20,000.00	20,000.00	0.00
BB.6772.400.000 Programs for the Aging Contractual	0.00	4,000.00	4,000.00	0.00	100.00
BB.7110.400.000 Parks Contractual	2,631.25	5,359.24	6,000.00	640.76	89.32
BB.7310.400.000 Youth Programs Contractual	0.00	4,600.00	4,000.00	(600.00)	115.00
BB.8010.100.000 Zoning Pers Svc	55.83	599.30	853.00	253.70	70.26
BB.8010.400.000 Zoning Contractual	0.00	164.00	1,250.00	1,086.00	13.12
BB.8020.100.000 Planning Personal Services	1,946.36	4,476.08	4,613.00	136.92	97.03
BB.8020.400.000 Planning Contractual	0.00	1,370.30	3,000.00	1,629.70	45.68
BB.8160.400.000 Refuse & Garbage Contractual	0.00	1,379.01	5,000.00	3,620.99	27.58
BB.8664.100.000 Code Enforcement Personnel Services	1,450.76	15,958.36	18,860.00	2,901.64	84.61
BB.8664.400.000 Code Enforcement Contractual	255.00	4,449.32	3,000.00	(1,449.32)	148.31
BB.9010.800.000 NYS Retirement	0.00	2,450.00	2,671.00	221.00	91.73
BB.9030.800.000 Social Security & Medicare	136.76	1,426.22	1,861.00	434.78	76.64
BB.9040.800.000 Workers Compensation	0.00	729.00	941.00	212.00	77.47
BB.9901.900.000 Interfund Transfers	0.00	0.00	421,251.00	421,251.00	0.00
<b>Total Expenses</b>	<b>6,475.96</b>	<b>50,545.83</b>	<b>501,750.00</b>	<b>451,204.17</b>	<b>10.07</b>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>\$ (119,406.22)</b>	<b>\$ (488,716.48)</b>	<b>0.00</b>	<b>\$ 413,691.86</b>	<b>0.00</b>

**Statement of Activity - MTD and YTD by Fund w/ Variance**  
**Town of Bergen**  
**For 10/31/2022**

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	Variance Percentage
<b>Revenues</b>					
DA.1001.000.000 Property Taxes	\$ 0.00	\$ 303,431.00	\$ 303,431.00	\$ 0.00	100.00
DA.2300.000.000 Services to Other Gov't	0.00	152,165.78	130,000.00	22,165.78	117.05
DA.2401.000.000 Interest & Earnings	349.09	1,128.41	0.00	1,128.41	0.00
DA.2650.000.000 Sale of Scrap Material	0.00	379.79	0.00	379.79	0.00
DA.5999.000.000 Appropriated Fund Balance	0.00	0.00	22,982.00	(22,982.00)	0.00
<b>Total Revenues</b>	349.09	457,104.98	456,413.00	691.98	100.15
<b>Expenses</b>					
DA.5130.100.000 Machinery, Pers Serv	0.00	14,121.53	12,097.00	(2,024.53)	116.74
DA.5130.200.000 Machinery, Equip & Cap Outlay	6,000.00	27,138.81	100,000.00	72,861.19	27.14
DA.5130.400.000 Machinery, Contr Expend	(46,989.28)	21,593.63	35,000.00	13,406.37	61.70
DA.5140.100.000 Brush & Weeds, Pers Serv	0.00	8,428.80	12,097.00	3,668.20	69.68
DA.5140.400.000 Brush & Weeds, Contr Expend	0.00	977.84	1,500.00	522.16	65.19
DA.5142.100.000 Snow & Ice, Pers Serv	8,438.69	81,193.53	128,498.00	47,304.47	63.19
DA.5142.400.000 Snow & Ice, Contr Expend	0.00	112,073.22	90,000.00	(22,073.22)	124.53
DA.9010.800.000 NYS Retirement, Empl Bnfts	0.00	19,450.00	19,450.00	0.00	100.00
DA.9030.800.000 Social Security & Medicare, Empl Bnfts	625.40	7,737.84	11,681.00	3,943.16	66.24
DA.9040.800.000 Workers Compensation, Empl Bnfts	0.00	4,156.00	8,500.00	4,344.00	48.89
DA.9055.800.000 Disability Insurance, Empl Bnfts	71.26	220.80	110.00	(110.80)	200.73
DA.9060.800.000 Hospital & Medical (Dental) Ins, Empl Bnfts	2,527.87	25,446.05	37,480.00	12,033.95	67.89
<b>Total Expenses</b>	(29,326.06)	322,538.05	456,413.00	133,874.95	70.67
<b>Excess Revenue Over (Under) Expenditures</b>	\$ (29,675.15)	\$ (134,566.93)	\$ 0.00	\$ 133,182.97	0.00

**Statement of Activity - MTD and YTD by Fund w/ Variance**  
**Town of Bergen**  
**For 10/31/2022**

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	Variance Percentage
<b>Revenues</b>					
DB.2300.000.000 Service to Other gov't	\$ 0.00	\$ 8,820.14	\$ 0.00	\$ 8,820.14	0.00
DB.2401.000.000 Interest & Earnings	261.51	866.76	0.00	866.76	0.00
DB.3501.000.000 Consolidated Highway Aid	0.00	42,320.53	63,521.00	(21,200.47)	66.62
DB.5031.000.000 Interfund Transfers	0.00	0.00	104,518.00	(104,518.00)	0.00
DB.5999.000.000 Unexpended Balance	0.00	0.00	201,906.58	(201,906.58)	0.00
<b>Total Revenues</b>	<b>261.51</b>	<b>52,007.43</b>	<b>369,945.58</b>	<b>(317,938.15)</b>	<b>14.06</b>
<b>Expenses</b>					
DB.5110.100.000 General Highway Repairs Personal Services	8,488.07	96,684.35	93,937.00	(2,747.35)	102.92
DB.5110.400.000 General Highway Repairs Contractual	16,365.12	47,234.12	85,000.00	37,765.88	55.57
DB.5112.200.000 Permanent Highway Improvements	0.00	67,246.87	63,521.00	(3,725.87)	105.87
DB.9010.800.000 NYS Retirement	0.00	14,832.00	14,832.00	0.00	100.00
DB.9030.800.000 Social Security & Medicare	629.18	7,094.45	7,186.00	91.55	98.73
DB.9040.800.000 Workers Compensation	0.00	2,777.00	6,900.00	4,123.00	40.25
DB.9055.800.000 Disability Insurance	43.67	156.96	105.00	(51.96)	149.49
DB.9060.800.000 Medical Insurance	2,738.53	27,385.30	28,275.00	889.70	96.85
DB.9785.600.000 Installment Purchase Debt, Principal	43,520.27	63,081.64	63,081.64	0.00	100.00
DB.9785.700.000 Installment Purchase Debt, Interest	4,815.25	7,107.94	7,107.94	0.00	100.00
<b>Total Expenses</b>	<b>76,600.09</b>	<b>333,600.63</b>	<b>369,945.58</b>	<b>36,344.95</b>	<b>90.18</b>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>\$ 76,338.58</b>	<b>\$ 281,593.20</b>	<b>\$ 0.00</b>	<b>\$ 354,283.10</b>	<b>0.00</b>

**Statement of Activity - MTD and YTD by Fund w/ Variance**  
**Town of Bergen**  
**For 10/31/2022**

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	Variance Percentage
<b>Revenues</b>					
HH.2401.000.004 Interest & Earnings, Water Capital #4	\$ 206.42	\$ 3,514.20	0.00	\$ 3,514.20	0.00
HH.2710.000.004 Premiums & Accrued Interest on Obligations	0.00	52,130.00	0.00	52,130.00	0.00
HH.3089.000.004 NYS Grants	587,200.54	689,593.36	0.00	689,593.36	0.00
<b>Total Revenues</b>	587,406.96	745,237.56	0.00	745,237.56	0.00
<b>Expenses</b>					
HH.1380.200.004 Fiscal Agents Capital Outlay	4,095.00	44,813.88	0.00	(44,813.88)	0.00
HH.1420.200.004 Legal, Capital & Equip	0.00	5,550.00	0.00	(5,550.00)	0.00
HH.1440.200.004 Engineering Cap Outlay, Water #4	32,376.88	268,404.64	0.00	(268,404.64)	0.00
HH.8310.200.004 Water Administration	0.00	641.67	0.00	(641.67)	0.00
HH.8340.200.004 Trans & Distr, Cap Outlay, Water #4	654,181.76	7,218,547.04	0.00	(7,218,547.04)	0.00
<b>Total Expenses</b>	690,653.64	7,537,957.23	0.00	(7,537,957.23)	0.00
<b>Excess Revenue Over (Under) Expenditures</b>	\$ 103,246.68	\$ 6,792,719.67	0.00	\$ (8,283,194.79)	0.00

**Statement of Activity - MTD and YTD by Fund w/ Variance**  
**Town of Bergen**  
**For 10/31/2022**

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	Variance Percentage
<b>Revenues</b>					
SM.1001.000.000 Real Property Taxes	\$ 0.00	\$ 202,533.00	\$ 202,533.00	\$ 0.00	100.00
SM.2401.000.000 Interest & Earnings	5.13	250.49	0.00	250.49	0.00
<b>Total Revenues</b>	5.13	202,783.49	202,533.00	250.49	100.12
<b>Expenses</b>					
SM.3410.400.000 Fire Contract Contractual	0.00	202,532.83	202,533.00	0.17	100.00
<b>Total Expenses</b>	0.00	202,532.83	202,533.00	0.17	100.00
<b>Excess Revenue Over (Under) Expenditures</b>	<u>\$ (5.13)\$</u>	<u>(250.66)\$</u>	<u>0.00 \$</u>	<u>(250.32)\$</u>	<u>0.00</u>



**Statement of Activity - MTD and YTD by Fund w/ Variance**  
**Town of Bergen**  
**For 10/31/2022**

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	Variance Percentage
<b>Revenues</b>					
SW.1001.000.003 Real Property Taxes - Peachey Rd District 3	\$ 0.00	\$ 49,645.00	\$ 49,645.00	\$ 0.00	100.00
SW.2401.000.003 Interest & Earnings	62.87	204.25	0.00	204.25	0.00
<b>Total Revenues</b>	62.87	49,849.25	49,645.00	204.25	100.41
<b>Expenses</b>					
SW.9720.600.003 Debt Principal, Install Bonds - Peachey Rd District 3	0.00	0.00	19,000.00	19,000.00	0.00
SW.9720.700.003 Debt Interest, Install Bonds - Peachey Rd District 3	0.00	15,322.50	30,645.00	15,322.50	50.00
<b>Total Expenses</b>	0.00	15,322.50	49,645.00	34,322.50	30.86
<b>Excess Revenue Over (Under) Expenditures</b>	\$ (62.87)	\$ (34,526.75)	\$ 0.00	\$ 34,118.25	0.00

Statement of Activity - MTD and YTD by Fund w/ Variance  
 Town of Bergen  
 For 10/31/2022

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	Variance Percentage
Revenues					
SW.1001.000.004 Property Taxes	\$ 0.00	\$ 170,000.00	\$ 170,000.00	\$ 0.00	100.00
SW.2401.000.004 Interest & Earnings	754.49	2,451.02	0.00	2,451.02	0.00
Total Revenues	754.49	172,451.02	170,000.00	2,451.02	101.44
Expenses					
SW.9730.600.004 BAN Principal	0.00	0.00	170,000.00	170,000.00	0.00
Total Expenses	0.00	0.00	170,000.00	170,000.00	0.00
Excess Revenue Over (Under) Expenditures	\$ (754.49)	\$ (172,451.02)	\$ 0.00	\$ 167,548.98	\$ 0.00

Account#	Account Description	Fee Description	Qty	Local Share
	Marriage License	Marriage License	1	17.50
			<b>Sub-Total:</b>	<b>\$17.50</b>
A1255	Clerk Fees	Certified Copies	3	30.00
	Conservation	Conservation	7	31.31
			<b>Sub-Total:</b>	<b>\$61.31</b>
A2544	Dog Licensing	Female, Spayed	27	135.00
		Female, Unspayed	1	18.00
		Male, Neutered	19	95.00
		Male, Unneutered	3	54.00
	Senior Discount	Senior Discount	3	-9.00
			<b>Sub-Total:</b>	<b>\$293.00</b>
B2110	Building & Zoning	Building Permit	7	1,210.00
			<b>Sub-Total:</b>	<b>\$1,210.00</b>
B2115	Building & Zoning	Amend.- Major Subdivision	1	110.00
		Site Plan Review	1	200.00
			<b>Sub-Total:</b>	<b>\$310.00</b>
<b>Total Local Shares Remitted:</b>				<b>\$1,891.81</b>
Amount paid to:	N Y State Department Of Health			22.50
Amount paid to:	NYS Ag. & Markets for spay/neuter program			58.00
Amount paid to:	NYS Environmental Conservation			1,148.69
<b>Total State, County &amp; Local Revenues:</b>				<b>\$3,121.00</b>
<b>Total Non-Local Revenues:</b>				<b>\$1,229.19</b>

To the Supervisor:

Pursuant to Section 27, Sub 1, of the Town Law, I hereby certify that the foregoing is a full and true statement of all fees and monies received by me, Michele M. Smith, Town Clerk, Town of Bergen during the period stated above, in connection with my office, excepting only such fees and monies, the application of which are otherwise provided for by law.

_____	_____	<i>Michele M. Smith</i>	<i>11/1/2022</i>
Supervisor	Date	Town Clerk	Date

# Permit Monthly Report

10/01/2022 - 10/30/2022

Permit #	Issue Date	Owner	Permit Type	Property Location	Valuation	Amount
<b>October</b>	<b>2022</b>					
BP-0053-2022	10/20/2022	Carolyn Przybyl	Res-Generator	8417 Peachey Rd SBL#: 7.-1-32	\$5,000.00	\$40.00
BP-0054-2022	10/20/2022	Evergreen Partners, LLC	Comm-Renovation	7150 Apple Tree Acres SBL#: 13.-1-59.112	\$50,000.00	\$110.00
BP-0055-2022	10/20/2022	Melvin Reber	Res-Acc Structure	7904 Sackett Rd SBL#: 11.-1-16	\$12,830.00	\$75.00
BP-0056-2022	10/27/2022	Breton Quinlan	Res-Acc Structure	7711 West Bergen Rd SBL#: 16.-1-18.115	\$16,000.00	\$75.00
<b>October 2022 Total:</b>					<b>\$83,830.00</b>	<b>\$300.00</b>
<b>Reporting Period Total:</b>					<b>\$83,830.00</b>	<b>\$300.00</b>



**Mark Meyerhofer**  
Senior Director  
Government Affairs

October 28, 2022

Re: Charter Communications Notification

Dear Municipal Official:

This letter will serve as notice that on or around November 29, 2022, Spectrum Northeast, LLC ("Spectrum"), will launch Fox Weather Satellite Feed in high definition, on channel 217, on the channel lineup serving your community.

To view a current Spectrum channel lineup visit [www.spectrum.com/channels](http://www.spectrum.com/channels).

If you have any questions, please feel free to contact me at 716-686-4446 or via email at [Mark.Meyerhofer@charter.com](mailto:Mark.Meyerhofer@charter.com).

Sincerely,

A handwritten signature in black ink that reads "Mark Meyerhofer". The signature is written in a cursive, flowing style.

Mark Meyerhofer  
Senior Director, Government Affairs  
Charter Communications

RESOLUTION NO. \_\_\_\_\_

Accept Proposal for Independent Auditing Services

WHEREAS: The Town of Bergen duly advertised for Independent Auditing Services and only one proposal was received.

NOW, THEREFORE, BE IT RESOLVED:

Sec. 1. That the Bergen Town Board hereby accepts the proposal of Mengel, Metzger, Barr & Co for Independent Auditing Services, including a Single Audit at a cost of \$20,000.

Sec 2. That this resolution shall take effect immediately.

MOTION for adoption of this resolution by:

Seconded by:

Discussion:

VOTE BY ROLL CALL AND RECORD:

Councilman Anderson  
Councilwoman Grant  
Councilwoman Robinson  
Councilman Starowitz  
Supervisor Haywood

Submitted – November 8, 2022

**TOWN OF BERGEN, NEW YORK**

**ENGAGEMENT LETTER**

**For Year Ended December 31, 2022**



**MENGEL METZGER BARR & CO. LLP**

Certified Public Accountants



MENGEL METZGER BARR & CO. LLP  
Certified Public Accountants

November 1, 2022

Mr. Ernest Haywood, Town Supervisor  
Town of Bergen  
10 Hunter Street  
Bergen, New York 14416

Dear Mr. Haywood:

You have requested that we audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Bergen, New York (the Town), as of December 31, 2022, and for the year then ended, and the related notes to the financial statements, which collectively comprise Town's basic financial statements as listed in the table of contents.

In addition, we will audit the Town's compliance over major federal award programs for the period ended [insert date]. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the Town's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with Government Auditing Standards, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the Town complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and Government Auditing Standards, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis

100 Chestnut Street | Suite 1200 | Rochester, NY 14604 | P 585.423.1860 | F 585.423.5966 | mengelmetzgerbarr.com

Additional Offices: Elmira, NY • Canandaigua, NY • Hornell, NY • An Independent Member of the BDO Seidman Alliance

WE VALUE YOUR FUTURE



- Schedule of Changes in the Town's Total OPEB Liability and Related Ratio (GASB 75)
- Schedule of Town's Proportionate Share of the Net Pension Liability
- Schedule of Town Contributions
- Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual – General Fund

Supplementary information other than RSI will accompany the Town's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Combined Balance Sheet – Nonmajor Governmental Funds
- Combined Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds

#### **Schedule of Expenditures of Federal Awards**

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

#### **Data Collection Form**

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

## Audit of the Financial Statements

We will conduct our audits in accordance GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). As part of an audit of financial statements in accordance with GAAS and, in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.<sup>2</sup> However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the Town's basic financial statements. Our report will be addressed to *appropriate addressee, e.g., governing body* of the Town. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

At the conclusion of the audit, we will provide copies of our reports to you; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

### **Audit of Major Program Compliance**

Our audit of the Town's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS and, if applicable, in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Town's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the Town's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the Town's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the Town's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

### **Management's Responsibilities**

Our audit will be conducted on the basis that [management and, when appropriate, those charged with governance] acknowledge and understand that they have responsibility:

- For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;<sup>3</sup>
- For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
- For maintaining records that adequately identify the source and application of funds for federally funded activities;
- For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
- For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the Town is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
- For identifying and ensuring that the Town complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
- For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
- For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
- For taking prompt action when instances of noncompliance are identified;
- For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
- For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
- For submitting the reporting package and data collection form to the appropriate parties;
- For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
- To provide us with:
  - a. Access to all information of which [*management*] is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
  - b. Additional information that we may request from [*management*] for the purpose of the audit;
  - c. Unrestricted access to persons within the Town from whom we determine it necessary to obtain audit evidence;
- For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
- For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- For informing us of any known or suspected fraud affecting the Town involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
- For the accuracy and completeness of all information provided;
- For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
- For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from [*management and, when appropriate, those charged with governance*], written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

### *Nonattest Services*

With respect to any nonattest services we perform:

- We will assist in preparing the financial statements of the Town in conformity with U.S. generally accepted accounting principles based on information provided by and approved by you.

We will not assume management responsibilities on behalf of the Town. However, we will provide advice and recommendations to assist management of the Town in performing its responsibilities.

The Town's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- This engagement is limited to applicable professional services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise the Town with regard to tax positions taken in the preparation of the tax return, but the Town must make all decisions with regard to those matters.

These nonattest services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards.

**Other Matters**

Our fees to complete the above services for the Town of Bergen, New York for December 31, 2022 will be computed at our regular per diem rates, plus travel and other out-of-pocket costs as follows:

Regular Audit	\$16,000
Single Audit	<u>4,000</u>
<b>Total</b>	<b><u>\$20,000</u></b>

Preparation of depreciation schedules, if requested \$1,000.

There will be an additional charge associated with meeting with the Board (if requested) that will be billed at \$375 for each meeting.

Mr. Thomas Zuber is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Mengel Metzger Barr & Co., LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

We will maintain various physical, electronic, policy, and procedural safeguards to guard your information and personal data. We may communicate with you or your personnel and/or store data through e-mail, facsimile, third-party vendor secured portals or cloud environments, or other electronic means. Electronic data that is confidential may be transmitted and/or stored using these methods, and you authorize us to do so. Notwithstanding the security measures and safeguards employed by us and/or our third-party vendors, you accept that we have no control over the unauthorized interception or breach of communication and/or data. All confidential, proprietary, and personally-identifiable information should be transmitted through secure means which we have available. Information transmitted to you through our secure CCH Access Portal may be removed within a reasonable period of time after conclusion of the engagement. As such, you should download the files provided for your records.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

The audit documentation for this engagement is the property of Mengel Metzger Barr & Co., LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory agent and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Mengel Metzger Barr & Co., LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

In the event we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate, incomplete, or misleading information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

In the event you request us to object to or respond to, or we receive and respond to, a validly issued third party subpoena, court order, government regulatory inquiry, or other similar request or legal process against the Company or its management for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements, you agree to compensate us for all time we expend in connection with such response, at our regular rates, and to reimburse us for all related out-of-pocket costs (including outside lawyer fees) that we incur.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period for the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to management the following significant findings from the audit:

- Our view about the qualitative aspects of the Town's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

We do not charge for any phone consultation throughout the year. If you require accounting assistance which necessitates travel to your location, we will charge an hourly rate and mileage. Our current hourly rates will be as follows:

Partner	\$ 315	Director	\$ 225	Senior Manager	\$ 210
Manager	\$ 175	Senior	\$ 150	In-Charge & Staff	\$100-135

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

This Agreement sets forth the entire agreement between the parties with respect to the subject matter herein, superseding all prior agreements, negotiations, or understandings, whether oral or written, with respect to the subject matter herein. This Agreement may not be changed, modified, or waived in whole or part except by an instrument in writing signed by both parties.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements' compliance over major federal award programs including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,  
Mengel Metzger Barr & Co., LLP



Thomas Zuber, CPA, Partner

\*\*\*\*\*

RESPONSE:

This letter correctly sets forth our understanding.

Town of Bergen, New York

Acknowledged and agreed on behalf of the Town by:

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_





CERTIFIED PUBLIC ACCOUNTANTS  
CHATTANOOGA | MEMPHIS

## Report on the Firm's System of Quality Control

September 17, 2021

To The Partners of Mengel, Metzger, Barr & Co., LLP and the National Peer Review Committee of the AICPA.

We have reviewed the system of quality control for the accounting and auditing practice of Mengel, Metzger, Barr & Co., LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System review as described in the standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mengel, Metzger, Barr & Co., LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency* or *fail*. Mengel, Metzger, Barr & Co., LLP has received a peer review rating of *pass*.

Henderson Hutcherson  
i McCullough, PLLC

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AN INDEPENDENT MEMBER OF THE BDO ALLIANCE USA